

# LOCAL SALES AND USE TAX RATES AND CHANGES

Effective JULY 1, 2004

## Local Sales/Use Tax Changes

There are no Local Sales/Use Tax Changes this quarter.

## New Changes to the Flyer

In order to provide more specialized information, we have created two separate flyers to meet your needs. All businesses will continue to receive this flyer quarterly. However, those businesses that report special hotel/motel taxes, transient rental, convention and trade, or the new tourism promotion area charge will also receive the new *Lodging Information Rates and Changes* flyer.

The *Local Sales and Use Tax Rates and Changes* flyer will continue to provide information on any legislative changes to the local sales and use tax, highlight Electronic Filing, and any other related changes. In addition, we responded to taxpayer requests by incorporating the State Sales Tax Rate column found on page 2.

If you would like to view an electronic copy of the *Lodging Information Rates and Changes* flyer, the *Local Sales and Use Tax Rates and Changes* flyer, or past editions, please go to the Department's web site at <http://dor.wa.gov>.

## Motor Vehicle Sales and Leases

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price. This tax is in addition to the state and local sales tax. The **additional** tax is not due when the rental car tax applies.

## Electronic Filing a Hit with Bellevue Marketing Firm

Debbie Shaw says Electronic Filing helps her complete her state excise tax return earlier in the month.



The co-owner of AdPro LLC, a Bellevue-based advertising and marketing firm that specializes in branded wearables, business gifts and other promotional items, said she gets her return done in less than five minutes.

"I absolutely LOVE Electronic Filing!" she said. "I've been submitting excise tax returns since 1977 and have always considered it a burden. Since the implementation of the E-file system, I actually look forward to it! It's so easy and foolproof; I can file the monthly return in just minutes. I find that I file earlier in the month now, getting one more thing 'off my plate.' Thank you!"

Electronic filing also helps tax preparers such as Debbie get their taxes done right the first time by checking returns before they are filed for errors or omissions. Avoiding mistakes is more important than ever because the Legislature recently imposed a five percent penalty any time the Department of Revenue must bill businesses for underpayment of taxes.

Please join the nearly 60,000 Washington businesses that file and pay their taxes online. For more information, click on the E-file icon at <http://dor.wa.gov> or call 1-877-345-3353.



## District Offices

Bellingham (360) 676-2114

Lacey (360) 486-2366

Tacoma (253) 593-2722

Everett (425) 356-2911

Port Angeles (360) 457-2564

Vancouver (360) 260-6176

Kennewick (509) 585-1501

Seattle (206) 956-3000

Wenatchee (509) 663-9714

Kent (253) 437-3440

Spokane (509) 482-3800

Yakima (509) 575-2783

Telephone Information Center 1-800-647-7706

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.



<http://dor.wa.gov>

**Local Sales and Use Tax Rates****Tax Rates Effective July 1, 2004**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>ADAMS</b>							<b>FRANKLIN (cont.)</b>						
Unincorp. Areas	0100	.011	.065		.076		Connell	1101	.012	.065		.077	
Hatton	0101	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Lind	0102	.011	.065		.076		Mesa	1103	.012	.065		.077	
Othello	0103	.011	.065		.076		Pasco	1104	.018	.065		.083	
Ritzville	0104	.011	.065		.076		<b>GARFIELD</b>						
Washtucna	0105	.011	.065		.076		Unincorp. Areas	1200	.010	.065		.075	
<b>ASOTIN</b>							Pomeroy	1201	.010	.065		.075	
Unincorp. Areas	0200	.005	.065		.070		<b>GRANT</b>						
Asotin (City)	0201	.005	.065		.070		Unincorp. Areas	1300	.013	.065		.078	
Clarkston	0202	.005	.065		.070		Coulee City	1301	.013	.065		.078	
<b>BENTON</b>							Electric City	1302	.013	.065		.078	
Unincorp. Areas	0300	.012	.065		.077		Ephrata	1303	.013	.065		.078	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		George	1304	.013	.065		.078	
Benton City	0301	.018	.065		.083		Grand Coulee	1305	.013	.065		.078	
Kennewick	0302	.018	.065		.083		Hartline	1306	.013	.065		.078	
Prosser	0303	.018	.065		.083		Krupp	1307	.013	.065		.078	
Richland	0304	.018	.065		.083		Mattawa	1308	.013	.065		.078	
West Richland	0305	.018	.065		.083		Moses Lake	1309	.013	.065		.078	
<b>CHELAN</b>							Quincy	1310	.013	.065		.078	
Unincorp. Areas	0400	.015	.065		.080		Royal City	1311	.013	.065		.078	
Cashmere	0401	.015	.065		.080		Soap Lake	1312	.013	.065		.078	
Chelan (City)	0402	.015	.065		.080		Warden	1313	.013	.065		.078	
Entiat	0403	.015	.065		.080		Wilson Creek	1315	.013	.065		.078	
Leavenworth	0404	.015	.065		.080		<b>GRAYS HARBOR</b>						
Wenatchee	0405	.015	.065		.080		Unincorp. Areas	1400	.018	.065		.083	
<b>CLALLAM</b>							Aberdeen	1401	.018	.065		.083	
Unincorp. Areas	0500	.018	.065		.083		Cosmopolis	1402	.018	.065		.083	
Forks	0501	.018	.065		.083		Elma	1403	.018	.065		.083	
Port Angeles	0502	.018	.065		.083		Hoquiam	1404	.018	.065		.083	
Sequim	0503	.018	.065		.083		McCleary	1405	.018	.065		.083	
<b>CLARK</b>							Montesano	1406	.018	.065		.083	
Unincorp. Areas	0600	.012	.065		.077		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.014	.065		.079		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.012	.065		.077		Westport	1408	.018	.065		.083	
La Center	0603	.014	.065		.079		<b>ISLAND</b>						
Ridgefield	0604	.014	.065		.079		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.012	.065		.077		Coupeville	1501	.018	.065		.083	
Washougal	0606	.014	.065		.079		Langley	1502	.018	.065		.083	
Yacolt	0607	.012	.065		.077		Oak Harbor	1503	.018	.065		.083	
<b>COLUMBIA</b>							<b>JEFFERSON</b>						
Unincorp. Areas	0700	.010	.065		.075		Unincorp. Areas	1600	.017	.065		.082	
Dayton	0701	.010	.065		.075		Port Townsend	1601	.017	.065		.082	
Starbuck	0702	.010	.065		.075		<b>KING</b>						
<b>COWLITZ</b>							Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Unincorp. Areas	0800	.010	.065		.075		Algonia	1701	.019	.065	.004	.088	.005
Castle Rock	0801	.010	.065		.075		Auburn/King	1702	.019	.065	.004	.088	.005
Kalama	0802	.010	.065		.075		Beaux Arts Village	1703	.019	.065	.004	.088	.005
Kelso	0803	.011	.065		.076		Bellevue	1704	.019	.065	.004	.088	.005
Longview	0804	.011	.065		.076		Black Diamond	1705	.019	.065		.084	.005
Woodland	0805	.010	.065		.075		Bothell/King	1706	.019	.065	.004	.088	.005
<b>DOUGLAS</b>							Burien	1734	.019	.065	.004	.088	.005
Unincorp. Areas	0900	.011	.065		.076		Carnation	1707	.019	.065		.084	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill	1708	.019	.065	.004	.088	.005
Bridgeport	0901	.011	.065		.076		Covington	1712	.019	.065		.084	.005
E. Wenatchee	0902	.015	.065		.080		Des Moines	1709	.019	.065	.004	.088	.005
Mansfield	0903	.011	.065		.076		Duvall	1710	.019	.065		.084	.005
Rock Island	0904	.015	.065		.080		Enumclaw	1711	.019	.065		.084	.005
Waterville	0905	.015	.065		.080		Federal Way	1732	.019	.065	.004	.088	.005
<b>FERRY</b>							Hunts Point	1713	.019	.065	.004	.088	.005
Unincorp. Areas	1000	.011	.065		.076		Issaquah**	1714	.019	.065	.004	.088	.005
Republic	1001	.011	.065		.076		Kenmore	1738	.019	.065	.004	.088	.005
<b>FRANKLIN</b>							Kent	1715	.019	.065	.004	.088	.005
Unincorp. Areas	1100	.012	.065		.077		Kirkland	1716	.019	.065	.004	.088	.005
Unincorp. P.T.B.A.*	1111	.018	.065		.083		Lake Forest Park	1717	.019	.065	.004	.088	.005

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>KING (cont.)</b>						
Maple Valley.....	1720	.019	.065		.084	.005
Medina.....	1718	.019	.065	.004	.088	.005
Mercer Island.....	1719	.019	.065	.004	.088	.005
Milton/King.....	1731	.019	.065	.004	.088	.005
Newcastle**.....	1736	.019	.065	.004	.088	.005
Normandy Park.....	1721	.019	.065	.004	.088	.005
North Bend.....	1722	.019	.065		.084	.005
Pacific/King.....	1723	.019	.065	.004	.088	.005
Redmond**.....	1724	.019	.065	.004	.088	.005
Renton**.....	1725	.019	.065	.004	.088	.005
Sammamish**.....	1739	.019	.065	.004	.088	.005
Sea-Tac.....	1733	.019	.065	.004	.088	.005
Seattle.....	1726	.019	.065	.004	.088	.005
Shoreline.....	1737	.019	.065	.004	.088	.005
Skykomish.....	1727	.019	.065		.084	.005
Snoqualmie.....	1728	.019	.065		.084	.005
Tukwila.....	1729	.019	.065	.004	.088	.005
Woodinville.....	1735	.019	.065	.004	.088	.005
Yarrow Point.....	1730	.019	.065	.004	.088	.005
<b>KITSAP</b>						
Unincorp. Areas.....	1800	.021	.065		.086	
Bainbridge Island.....	1804	.021	.065		.086	
Bremerton.....	1801	.021	.065		.086	
Port Orchard.....	1802	.021	.065		.086	
Poulsbo.....	1803	.021	.065		.086	
<b>KITTITAS</b>						
Unincorp. Areas.....	1900	.012	.065		.077	
Cle Elum.....	1901	.012	.065		.077	
Ellensburg.....	1902	.012	.065		.077	
Kittitas (City).....	1903	.012	.065		.077	
Roslyn.....	1904	.012	.065		.077	
South Cle Elum.....	1905	.012	.065		.077	
<b>Klickitat</b>						
Unincorp. Areas.....	2000	.005	.065		.070	
Bingen.....	2001	.005	.065		.070	
Goldendale.....	2002	.010	.065		.075	
White Salmon.....	2003	.010	.065		.075	
<b>LEWIS</b>						
Unincorp. Areas.....	2100	.012	.065		.077	
Centralia.....	2101	.013	.065		.078	
Chehalis.....	2102	.013	.065		.078	
Morton.....	2103	.012	.065		.077	
Mossyrock.....	2104	.012	.065		.077	
Napavine.....	2105	.012	.065		.077	
Pe Ell.....	2106	.012	.065		.077	
Toledo.....	2107	.012	.065		.077	
Vader.....	2108	.012	.065		.077	
Winlock.....	2109	.012	.065		.077	
<b>LINCOLN</b>						
Unincorp. Areas.....	2200	.011	.065		.076	
Almira.....	2201	.011	.065		.076	
Creston.....	2202	.011	.065		.076	
Davenport.....	2203	.011	.065		.076	
Harrington.....	2204	.011	.065		.076	
Odessa.....	2205	.011	.065		.076	
Reardan.....	2206	.011	.065		.076	
Sprague.....	2207	.011	.065		.076	
Wilbur.....	2208	.011	.065		.076	
<b>MASON</b>						
Unincorp. Areas.....	2300	.018	.065		.083	
Shelton.....	2301	.018	.065		.083	
<b>OKANOGAN</b>						
Unincorp. Areas.....	2400	.011	.065		.076	
Brewster.....	2401	.011	.065		.076	
Conconully.....	2402	.011	.065		.076	
Coulee Dam.....	2403	.011	.065		.076	
Elmer City.....	2404	.011	.065		.076	
Nespelem.....	2405	.011	.065		.076	
Okanogan (City).....	2406	.011	.065		.076	
Omak.....	2407	.011	.065		.076	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>OKANOGAN (cont.)</b>						
Oroville.....	2408	.011	.065		.076	
Pateros.....	2409	.011	.065		.076	
Riverside.....	2410	.011	.065		.076	
Tonasket.....	2411	.011	.065		.076	
Twisp.....	2412	.011	.065		.076	
Winthrop.....	2413	.011	.065		.076	
<b>PACIFIC</b>						
Unincorp. Areas.....	2500	.013	.065		.078	
Ilwaco.....	2501	.013	.065		.078	
Long Beach.....	2502	.013	.065		.078	
Raymond.....	2503	.013	.065		.078	
South Bend.....	2504	.013	.065		.078	
<b>PEND OREILLE</b>						
Unincorp. Areas.....	2600	.010	.065		.075	
Cusick.....	2601	.010	.065		.075	
Ione.....	2602	.010	.065		.075	
Metaline.....	2603	.010	.065		.075	
Metaline Falls.....	2604	.010	.065		.075	
Newport.....	2605	.010	.065		.075	
<b>PIERCE</b>						
Unincorp. Areas**.....	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.* **.....	2727	.019	.065	.004	.088	
Auburn/Pierce.....	2724	.019	.065	.004	.088	
Bonney Lake.....	2701	.019	.065	.004	.088	
Buckley.....	2702	.019	.065		.084	
Carbonado.....	2703	.013	.065		.078	
DuPont.....	2704	.019	.065	.004	.088	
Eatonville.....	2705	.013	.065		.078	
Edgewood.....	2720	.019	.065	.004	.088	
Fife.....	2706	.019	.065	.004	.088	
Fircrest.....	2707	.019	.065	.004	.088	
Gig Harbor.....	2708	.019	.065		.084	
Lakewood.....	2721	.019	.065	.004	.088	
Milton/Pierce.....	2709	.019	.065	.004	.088	
Orting.....	2710	.019	.065	.004	.088	
Pacific/Pierce.....	2723	.019	.065	.004	.088	
Puyallup.....	2711	.019	.065	.004	.088	
Roy.....	2712	.013	.065		.078	
Ruston.....	2713	.019	.065	.004	.088	
South Prairie.....	2714	.013	.065		.078	
Steilacoom.....	2715	.019	.065	.004	.088	
Sumner.....	2716	.019	.065	.004	.088	
Tacoma.....	2717	.019	.065	.004	.088	
University Place.....	2719	.019	.065	.004	.088	
Wilkeson.....	2718	.013	.065		.078	
<b>SAN JUAN</b>						
Unincorp. Areas.....	2800	.012	.065		.077	
Friday Harbor.....	2801	.012	.065		.077	
<b>SKAGIT</b>						
Unincorp. Areas.....	2900	.012	.065		.077	
Unincorp. P.T.B.A.*.....	2929	.014	.065		.079	
Anacortes.....	2901	.014	.065		.079	
Burlington.....	2902	.014	.065		.079	
Concrete.....	2903	.014	.065		.079	
Hamilton.....	2904	.014	.065		.079	
La Conner.....	2905	.014	.065		.079	
Lyman.....	2906	.014	.065		.079	
Mount Vernon.....	2907	.014	.065		.079	
Sedro Woolley.....	2908	.014	.065		.079	
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000	.005	.065		.070	
North Bonneville.....	3001	.010	.065		.075	
Stevenson.....	3002	.005	.065		.070	
<b>SNOHOMISH</b>						
Unincorp. Areas**.....	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.* **.....	3131	.020	.065	.004	.089	
Arlington.....	3101	.020	.065		.085	
Bothell/Snohomish.....	3120	.020	.065	.004	.089	
Brier.....	3102	.020	.065	.004	.089	
Darrington.....	3103	.020	.065		.085	

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
SNOHOMISH (cont.)							
Edmonds .....	3104	.020	.065	.004	.089		
Everett .....	3105	.014	.065	.004	.083		
Gold Bar .....	3106	.020	.065		.085		
Granite Falls .....	3107	.020	.065		.085		
Index .....	3108	.020	.065		.085		
Lake Stevens .....	3109	.020	.065		.085		
Lynnwood .....	3110	.020	.065	.004	.089		
Marysville .....	3111	.020	.065		.085		
Mill Creek .....	3119	.020	.065	.004	.089		
Monroe .....	3112	.020	.065		.085		
Mountlake Terrace ..	3113	.020	.065	.004	.089		
Mukilteo .....	3114	.020	.065	.004	.089		
Snohomish (City) ...	3115	.020	.065		.085		
Stanwood .....	3116	.020	.065		.085		
Sultan .....	3117	.020	.065		.085		
Woodway .....	3118	.020	.065	.004	.089		
SPOKANE							
Unincorp. Areas .....	3200	.013	.065		.078		
Unincorp. P.T.B.A.* ..	3232	.016	.065		.081		
Airway Heights .....	3201	.016	.065		.081		
Cheney .....	3202	.016	.065		.081		
Deer Park .....	3203	.013	.065		.078		
Fairfield .....	3204	.013	.065		.078		
Latah .....	3205	.013	.065		.078		
Liberty Lake .....	3212	.016	.065		.081		
Medical Lake .....	3206	.016	.065		.081		
Millwood .....	3207	.016	.065		.081		
Rockford .....	3208	.013	.065		.078		
Spangle .....	3209	.013	.065		.078		
Spokane (City) .....	3210	.016	.065		.081		
Spokane Valley .....	3213	.016	.065		.081		
Waverly .....	3211	.013	.065		.078		
STEVENS							
Unincorp. Areas .....	3300	.011	.065		.076		
Chewelah .....	3301	.011	.065		.076		
Colville .....	3302	.011	.065		.076		
Kettle Falls .....	3303	.011	.065		.076		
Marcus .....	3304	.011	.065		.076		
Northport .....	3305	.011	.065		.076		
Springdale .....	3306	.011	.065		.076		
THURSTON							
Unincorp. Areas .....	3400	.013	.065		.078		
Unincorp. P.T.B.A.* ..	3434	.019	.065		.084		
Bucoda .....	3401	.013	.065		.078		
Lacey .....	3402	.019	.065		.084		
Olympia .....	3403	.019	.065		.084		
Rainier .....	3404	.013	.065		.078		
Tenino .....	3405	.013	.065		.078		
Tumwater .....	3406	.019	.065		.084		
Yelm .....	3407	.019	.065		.084		
WAHIAKUM							
Unincorp. Areas .....	3500	.010	.065		.075		
Cathlamet .....	3501	.010	.065		.075		
WALLA WALLA							
Unincorp. Areas .....	3600	.015	.065		.080		
Unincorp. P.T.B.A.* ..	3636	.018	.065		.083		
College Place .....	3601	.018	.065		.083		
Prescott .....	3602	.015	.065		.080		
Waitsburg .....	3603	.015	.065		.080		
Walla Walla (City) ...	3604	.018	.065		.083		
WHATCOM							
Unincorp. Areas .....	3700	.011	.065		.076		
Unincorp. P.T.B.A.* ..	3737	.017	.065		.082		
Bellingham .....	3701	.017	.065		.082		
Blaine .....	3702	.017	.065		.082		
Everson .....	3703	.017	.065		.082		
Ferndale .....	3704	.017	.065		.082		
Lynden .....	3705	.017	.065		.082		
Nooksack .....	3706	.017	.065		.082		
Sumas .....	3707	.017	.065		.082		

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
<b>WHITMAN</b>							
Unincorp. Areas .....	3800	.011	.065		.076		
Albion .....	3801	.011	.065		.076		
Colfax .....	3802	.011	.065		.076		
Colton .....	3803	.011	.065		.076		
Endicott .....	3804	.011	.065		.076		
Farmington .....	3805	.011	.065		.076		
Garfield .....	3806	.011	.065		.076		
La Crosse .....	3807	.011	.065		.076		
Lamont .....	3808	.011	.065		.076		
Malden .....	3809	.011	.065		.076		
Oakesdale .....	3810	.011	.065		.076		
Palouse .....	3811	.011	.065		.076		
Pullman .....	3812	.011	.065		.076		
Rosalia .....	3813	.011	.065		.076		
St. John .....	3814	.011	.065		.076		
Tekoa .....	3815	.011	.065		.076		
Uniontown .....	3816	.011	.065		.076		
<b>YAKIMA</b>							
Unincorp. Areas .....	3900	.011	.065		.076		
Grandview .....	3901	.011	.065		.076		
Granger .....	3902	.011	.065		.076		
Harrah .....	3903	.011	.065		.076		
Mabton .....	3904	.011	.065		.076		
Moxee City .....	3905	.011	.065		.076		
Naches .....	3906	.011	.065		.076		
Selah .....	3907	.011	.065		.076		
Sunnyside .....	3908	.011	.065		.076		
Tieton .....	3909	.011	.065		.076		
Toppenish .....	3910	.011	.065		.076		
Union Gap .....	3911	.011	.065		.076		
Wapato .....	3912	.011	.065		.076		
Yakima (City) .....	3913	.014	.065		.079		
Zillah .....	3914	.011	.065		.076		

#### FOOTNOTES:

(1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and RTA rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*

(2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401.)

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area.

\*\* Partially included within the RTA district. Additional .004 may not be due based on location.